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Chin's Widow Sues Over Federal Tax Bill

IRS Says \$183,854 Due From Husband's Spying, Gambling Income

By Caryle Murphy
 Washington Post Staff Writer

The widow of convicted spy Larry Wu-Tai Chin has filed a suit against the federal government challenging a \$183,854 tax bill from the Internal Revenue Service on income the government said Chin earned from his espionage and gambling activities.

In a suit filed in U.S. District Court in Alexandria late Tuesday, Cathy Chin said she had been unaware of her husband's income from spying for the Chinese government, and that if forced to pay the total amount demanded by the IRS she would be unable to support herself.

Larry Chin, convicted of espionage and related tax violations on Feb. 7, committed suicide in the Prince Wil-

liam County Jail two weeks later. He had not been sentenced.

His widow, who lives in Alexandria, said in court documents that she signed their joint tax returns without understanding them. "I just

"I had a duty to do what my husband told me to do."

— Cathy Chin

knew that my husband had asked me to sign them and that, as a Chinese wife, I had a duty to do what my husband told me to do," Chin said in her affidavit.

The IRS wrote a letter to Cathy

Chin dated Feb. 27, six days after her husband died, alleging that she was "about to conceal your assets . . . which warrants the inference of concealment." As a result, the IRS wrote that it was increasing the amount of delinquent taxes due on Chin's estate, according to the letter filed in court.

In her complaint, Cathy Chin denied that she was trying to conceal any of her income. She said she used recent bank withdrawals totaling about \$35,000 for living expenses, her husband's funeral and the purchase of a house in Fremont, Calif.

Chin said that she had decided to move to California after her husband's conviction to be near her three children and because she had been told he would likely serve his sentence in a federal prison there.